

When Recorded Return to:

**NOTICE OF WITHDRAWAL OF  
CURRENT USE ASSESSMENT CLASSIFICATION**

Grantor(s) \_\_\_\_\_

Grantee(s) \_\_\_\_\_

Legal Description \_\_\_\_\_

Assessor's Property Tax Parcel or Account Number \_\_\_\_\_

Reference Numbers of Documents Assigned or Released \_\_\_\_\_

You are hereby notified that the current use classification for all or a portion of the above described property which has been classified as:

Open Space

Timberland

Farm and Agricultural

is being withdrawn from classification as of January 1, \_\_\_\_\_ .

Date Notice of Request to Withdraw was received by Assessor \_\_\_\_\_ .

**Partial Withdrawal:** Legal Description of portion of property to be withdrawn:

**Additional Tax:**

Upon withdrawal of classification from this property, an additional tax shall be imposed equal to the sum of the following:

1. The difference between the property tax that was levied upon the current use value and the tax that would have been levied upon the fair market value for the seven tax years preceding withdrawal.
2. Interest at the statutory rate charged on delinquent property taxes specified in RCW 84.56.020.

# CURRENT ASSESSMENT WITHDRAWAL ADDITIONAL TAX STATEMENT

RCW 84.34.108(3) states: "The assessor shall revalue the affected land with reference to the full market value on the date of [withdrawal] from classification".

The assessor is to withdraw land from the current use program when the owner submits a written request to withdraw any time after the eighth year of the initial classification period. The classified land will be withdrawn on January 1 of the third assessment year following the date this notice is received by the assessor. (The year the request to withdraw is received is counted as year one; on the example that follows, 2000 would be year one.)

**EXAMPLE:** If an owner of classified land files a notice of request to withdraw the land from classification on July 17, 2000, the land should be withdrawn from classification on January 1, 2002. The land should be assessed at its true and fair value for the 2002 assessment year. Taxes will be paid on the full assessed value during the 2003 tax year.

Parcel No. \_\_\_\_\_

**Calculation of Prior Year's Tax and Interest** (Interest is calculated at the rate of 1% per month from April 30th of the year the tax should have been paid through the end of the assessment year prior to removal.):

Columns		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
No. of Years	Tax Year	Market Value	Current Use Value	Difference 1 - 2	Levy Rate	Additional Tax Due 3 x 4	Interest @ 1% per Mo. From April 30	Total Interest 5 x 6	Total Tax and Interest 5 + 7
1									
2									
3									
4									
5									
6									
7									

**Total Prior Year's Tax and Interest** (Column 8) ..... \$ \_\_\_\_\_

The total amount is due **30 days** after the date the Statement is mailed by the County Treasurer.

For tax assistance, visit <http://dor.wa.gov> or call (800) 647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users may call (800) 451-7985.